AFFIDAVIT

understanding that it will	be relied upon to determine whether Philip Morris
Incorporated has complie	d with the Massachusetts Regulation, "Cigarette and
Smokeless Tobacco Produ	icts: Reports of Added Constituents and Nicotine Ratings".
10/22/97	Quelle
Date	Signature

I submit this Affidavit for the benefit of the State of Massachusetts with the